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GOVERNMENT OF INDIA

CENTRAL BOARD OF REVENUE

NOTIFICATION

CUSTOMS

New Delhi, the 15th June 1949.

No. 42.—In exercise of the powers conferred by section 9 read with section 100 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue prescribes the following rules for the assembling in bond of motor vehicles imported in accordance with the special procedure agreed between the Government of India and Pakistan and intended for export to Pakistan:—

Rules.

1. The imported non-duty paid materials for the assembly of motor vehicles intended for transit to Pakistan shall first be deposited in a warehouse at the port of arrival according to the usual warehousing procedure including execution of a warehousing bond. The importers should specifically declare in the into-Bond Bills of Entry that the goods to be bonded are intended for eventual transmission to Pakistan after assembly.

2. Assembly in bond shall be made under Customs supervision and subject to the general rules as contained in the Central Board of Revenue Notification No. 33-Customs, dated the 24th July, 1948.

3. After the motor vehicles have been assembled, a label showing the number and date of the bond under which the materials were warehoused shall be attached to each vehicle to facilitate identity at the time of clearance.

4. If the vehicles are to be exported *by land*, the bonders shall file an ex-bond Bill of Entry specifically declaring therein that the assembled vehicles to be cleared from the warehouse are intended for transmission to Pakistan, and shall also furnish a bond in the form specified in Appendix I to these Rules and an invoice for the goods in quintuplicate in the form specified in Appendix II thereof. The bond shall be for twice the amount of duty on the goods. The Customs House Appraiser concerned shall duly check the invoice covering the consignment with the goods declared in the Bill of Entry and append his certificate therein. The bond will then be accepted and the goods passed for clearance from the warehouse, without deposit of duty, for transmission in bond to Pakistan. In the case of motor vehicles sealing of the goods will be dispensed with, and the vehicles will be delivered to the owner together with the original copy of the invoice. The duplicate and triplicate copies of the invoice will be sent by Custom House to the Chief Land Customs

Officer in Pakistan and the fourth copy will be filed along with the ex-Bill of Entry. The fifth copy will be sent to the Land Customs Officer concerned in India. That Officer before passing the vehicles for export at the frontier station shall check the engine and chassis numbers of the vehicles with those noted in the original invoice to be produced to him by the owner and shall certify on that invoice that he has finally passed the goods for export to Pakistan.

5. In the case of exports *by sea*, the usual ex-bond Shipping Bills shall be filed along with an invoice in quadruplicate and the bond in the form specified in Appendix I, as in rule 4 above. The Preventive Officer supervising the actual shipment shall check the engine and chassis numbers of the vehicles and append his certificate on the original copy of the invoice. The duplicate and triplicate copies of the invoice shall, in this case, be sent to the concerned Collector of Customs in Pakistan and the fourth copy will be filed with the ex-bond Shipping Bill.

6. In order to secure release from the bond furnished under these Rules the bonder must produce the original copy of the invoice duly endorsed by the Pakistan Customs authorities to the effect that the goods have reached Pakistan and they correspond with the details in the invoice, and have cleared from the custody of the Pakistan Customs on payment of customs duty, if any.

7. The due arrival of the vehicles in Pakistan should be completed within two months of their clearance from the warehouse in India and the certificate of receipt in Pakistan should be produced before the Collector of Customs within three months from the date of such clearance.

STAMP

APPENDIX I

(See rule 4)

KNOW ALL MEN BY THESE PRESENTS that I/we, and do hereby bind Myself, my/ourselves and each of us, our and each of our heirs, executors and administrators to pay to the Governor-General of India on demand the sum of Rs.

SEALED and dated this day of one thousand and nine hundred and

WHEREAS the above bounden has/have applied for permission to clear duty free the goods enumerated in the Schedule hereunder written for transmission to Pakistan:

AND WHEREAS the Collector of Customs permitted the clearance of the said goods without payment of import duty leviable under the Indian Tariff Act, 1931;

NOW the condition of the above-written bond or obligation is such that if the said goods and every part thereof shall be duly despatched to and delivered in Pakistan within two months from the date of clearance from the bonded warehouse and if a certificate from the authorities prescribed by the Rules framed under the Sea Customs Act, 1878, from time to time in that behalf that the said have been delivered with their seals (if any) intact be produced before the said Collector and before the day of 19 then the above written bond or obligation shall be void otherwise the same shall be and remain in full force and virtue:

PROVIDED ALWAYS that if and whenever any sum due hereunder shall be in arrear the same may without prejudice to any other rights and

remains of the Governor-General of India be recovered from the above bounden..... as an arrear of Land revenue.

Name and address of the consignor
Schedule of goods above referred to.

Name of Importer	Name of importing vessel and date of arrival. Number and date of Import Bond	Marks and Nos.	No. and description of packages	Quantity	Value	Amount of Duty	Amount of Bond	Date of Expiry
1	2	3	4	5	6	7	8	9

Signed by the above-named

in the presence of

Signature of Witnesses

(Signature of the consignor).

APPENDIX II

(See rule 4)

Form of Invoice

.....dated.....

Invoice (in quintuplicate).

Original
Duplicate
Triplicate
Quadruplicate
Quintuplicate

Invoice of Motor Vehicles to be transmitted in Bond to Pakistan from India.

(Name of port) (Land/Sea)

From.....by.....

Via (Name of Land Customs Station through which the goods will be exported.)

Marks and numbers on package	No. and description of packages	Description of goods	Total No. of each type and make of vehicles	Engine No. and chassis No. of each vehicle	Value for duty	Rate of duty	Amount of duty	Number and date of ex-bond E/E or S/Bill	Certificate of due arrival by Pakistan authorities
						Rs. A. P.	Rs. A. P.		

Certified that the above-mentioned vehicles have been identified by me.	Certified that the above-mentioned vehicles have been indentified by me at the..... Land Customs Station time of shipment	I/We do declare the contents of this invoice to be truly stated.
Appraiser Customs House	and have been permitted Export out of India by land Shipment to Pakistan ex. s. s.	
Dated.....	Inspector of Land Customs..... Preventive Officer.....	Owner.
Asstt. Collector of Customs.....	Custom House.	
Dated.....	Dated.....	Dated.....

Certified that the goods mentioned herein have reached Pakistan and that they correspond with the details in the invoice and have cleared from the custody of the Pakistan Customs on payment of Customs duty, if any.

Signature of Pakistan Customs Official.

A. N. PURI,

Secretary, Central Board of Revenue.

MINISTRY OF COMMERCE

NOTIFICATION

New Delhi, the 15th June 1949.

EXPORT TRADE CONTROL.

No. 91-C. W. (6)/49.—In pursuance of sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1947 (XVIII of 1947), the Central Government is pleased to direct that the Open General Licence No. 5 published with the notification of the Government of India in the Ministry of Commerce, No. 91-C.W.(6)/49, dated the 29th April 1949 shall be cancelled.

H. C. SARIN, Dy. Secy.